(303) 238-SERV (7378) www.TaxColorado.com

LOCAL MARKETING DISTRICT TAX RETURN

Instructions

Who Must File a Return?

If you rent rooms and accommodations for less than 30 days, a local marketing district tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A local marketing district tax return must then be filed.

When You Must File

Returns are filed quarterly by the 25th day of the month following the quarter for which you are filing.

Period	Return is Due	
January-March	April 25	
April–June	July 25	
July-September	October 25	
October-December	January 25	

Amended Return

If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

- **Line 1 Sales of lodging services.** Enter the gross income from such rentals.
- **Line 2 Tax**. Multiply the amount on line 1 by the local marketing district tax rate. Enter on line 2.
- Line 3 Penalty. Failure to file the return by the due date or pay the tax by the due date, subjects the vendor to a penalty of 10% plus 1/2% for each additional month, not to exceed 18% of the tax due.
- Line 4 Interest and penalty interest. Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on the Department of Revenue web site www.TaxColorado.com
- Line 5 TOTAL DUE—Add lines 2, 3 and 4. Pay this amount.

Include the account number on your check to ensure proper credit.

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue Denver, CO 80261-0013

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Photocopy For Your Records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

COLORADO DEPARTMENT OF REVENUE LOCAL Marketing District Tax Return

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Check here if this is an Ame	ended Return●[
Account Number	Period	Due Date	Industry Code	Marketing District
Social Security Number 1	Social Security Number 2	FEIN		0610-100
Signed Under Penalty of Pe	erjury in The Second Degree		1. Sales of Lodging Services(890)	00
Signature	Date	Phone	2. Tax Line 1 x(100)	00
			3. Penalty Line 2 x .10(200)	00
	ck to a one time electronic banking tr		00	
	received by the State. If converted, yet or uncollected funds, the Department count electronically.			